# RCMP External Review Committee

2014–15

**Departmental Performance Report**

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The Honourable Ralph Goodale, P.C., M.P.
Minister of Public Safety and Emergency Preparedness

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# Institutional Head's Message

I am pleased to present this Departmental Performance Report for the Royal Canadian Mounted Police External Review Committee (ERC) for 2014-15.

Appointed as the Chair of the ERC in October 2014, I was and am honoured to have been given the opportunity to carry forward the tradition of integrity, excellence and dedication that has been established by the staff of the ERC and past Chairs over many years.

The ERC achieved tangible results in 2014-15 and positioned itself well to continue to do so in the years ahead. We issued findings and recommendations for 40 RCMP case files in support of final decisions by the Commissioner of the RCMP. The findings and recommendations issued by the ERC deal with important labour relations matters for members and the Force, including disciplinary measures imposed on members and decisions regarding complaints of harassment.

The ERC focussed in 2014-15 on assessing its case file review practices, in particular in light of the changes to the *RCMP Act* and *RCMP Regulations* that came into force in late November, 2014. The ERC also began preparations for case reviews under the new legislation. We reviewed historical timelines and developed management tracking processes to support the development of service standards for time limits for ERC case reviews, as now required by the legislation. As it has for a number of years, the ERC managed its case file review program in 2014-15 with a combination of permanent and temporary funding, the latter constituting a large portion of all resources received.

Looking ahead, the ERC will continue to focus on addressing its backlog of legacy cases, transitioning to work under the new legislation and delivering a sound business case to identify the resources needed to sustain its contribution to labour relations decision making and accountability within the RCMP.

Elizabeth M. Walker
Chair

# Section I: Organizational Expenditure Overview

## Organizational Profile

**Appropriate Minister:** The Honourable Ralph Goodale, P.C., M.P.

**Institutional Head:** Elizabeth M. Walker, Chair

**Ministerial Portfolio:** Public Safety and Emergency Preparedness

**Enabling Instrument(s):** *Royal Canadian Mounted Police Act*, R.S.C. 1985, c. R-10[i]

**Year of Incorporation / Commencement:** 1986

## Organizational Context

### Raison d'être

The Royal Canadian Mounted Police External Review Committee (ERC) is an independent and impartial agency that aims to promote fair and equitable labour relations within the Royal Canadian Mounted Police (RCMP), in accordance with applicable principles of law. To this end, the ERC conducts an independent review of appeals in disciplinary, and discharge and demotion matters, as well as certain categories of grievances that are referred to it pursuant to s. 33 of the *Royal Canadian Mounted Police Act* and s. 36 of the *Royal Canadian Mounted Police Regulations*. The ERC reports directly to Parliament through the Minister of Public Safety and Emergency Preparedness. The ERC's jurisdiction is restricted to employment and labour matters that relate to regular members and civilian members of the RCMP only. In carrying out its mandate, the ERC ensures that its recommendations are solidly grounded in law and that members of the RCMP are treated in a fair and equitable manner, in keeping with the public interest.

(N.B.: This text is to be updated to reflect recent legislative and regulatory changes affecting the mandate of the ERC.)

### Responsibilities

The ERC carries out reviews of certain grievances and appeals in labour relations matters referred to it by the RCMP, pursuant to the *RCMP Act* and the *RCMP Regulations*. The kinds of case files referred to the ERC include appeals of decisions regarding harassment complaints and of certain conduct measures imposed on RCMP members (e.g., discharge, demotion). Upon completing its review of a referred file, the ERC presents findings and recommendations to the Commissioner of the RCMP for a final decision. The Commissioner is not bound to follow the recommendations of the ERC but must provide reasons in writing when he disagrees with the

recommendations of the ERC. The ERC's case file reviews, findings and recommendations support decision-making in labour relations matters of significance to the RCMP and its members, helping to reinforce accountability at all levels, fostering confidence in internal RCMP labour relations processes and supporting a healthy and productive workplace. The ERC makes information available on its findings and recommendations, its role and key issues to RCMP members and managers through its public website, publications and other outreach initiatives.

## Strategic Outcome and Program Alignment Architecture

**1. Strategic Outcome:** Independent, impartial and thorough analysis, findings and recommendations for transparency in Royal Canadian Mounted Police (RCMP) grievances and appeals.

**1.1 Program:** Independent and impartial case review

**Internal Services**

The Treasury Board of Canada Secretariat granted the ERC an exemption from reporting on financial commitments for Internal Services as a separate program beginning in 2009-10. Therefore, this report continues to present financial information based on a single ERC program.

## Organizational Priorities

Organizational Priorities

| Priority 1 | Type[1] | Strategic Outcome and Program |
|---|---|---|
| Continue to deliver on statutory mandate | Ongoing | 1. Independent, impartial and thorough analysis, findings and recommendations for transparency in RCMP grievances and appeals.<br>1.1 Independent and impartial case review |

**Summary of Progress**

What progress has been made toward this priority?

Launched a case file review processing initiative to enhance the monitoring and tracking of case file reviews and related practices in support of continuous program improvement.

Established a preliminary framework to help guide the development of service standards for case file reviews.

Updated the corporate risk and opportunity profile.

| Priority 2 | Type | Strategic Outcome |
|---|---|---|
| Continue to improve on the corporate management framework and infrastructure | Ongoing | 1. Independent, impartial and thorough analysis, findings and recommendations for transparency in RCMP grievances and appeals. |

**Summary of Progress**

What progress has been made toward this priority?

Renewed the organization's governance structure including a new Staff Operations Committee and a new Case Review Committee.

Negotiated and signed a Memorandum of Understanding with Public Safety Canada to receive corporate services support.

1. Type is defined as follows: previously committed to—committed to in the first or second fiscal year prior to the subject year of the report; ongoing—committed to at least three fiscal years prior to the subject year of the report; and new—newly committed to in the reporting year of the Report on Plans and Priorities or the Departmental Performance Report.

| Priority 3 | Type | Strategic Outcome |
|---|---|---|
| Continue to invest in our people | Ongoing | 1. Independent, impartial and thorough analysis, findings and recommendations for transparency in RCMP grievances and appeals. |

**Summary of Progress**

**What progress has been made toward this priority?**

Provided learning and professional growth opportunities to employees through the assignment of duties.

Legal counsel participated in a number of conferences to discuss topical legal issues and developments regarding administrative tribunals.

| Priority 4 | Type | Strategic Outcome |
|---|---|---|
| Raise awareness through outreach | Ongoing | 1. Independent, impartial and thorough analysis, findings and recommendations for transparency in RCMP grievances and appeals. |

**Summary of Progress**

**What progress has been made toward this priority?**

Published three ERC *Communiqués* highlighting recent findings and recommendations as well as decisions in matters referred to the ERC on the ERC website and distributed copies to RCMP detachments across Canada.

Provided a presentation on the ERC role to new staff relations representatives in the fall of 2014. Participated in RCMP training sessions on the implementation of the new *Bill C-42* legislation in December 2014. Instituted regular program coordination discussions with the RCMP.

## Risk Analysis

### Key Risks

| Risk | Risk Response Strategy | Link to Program Alignment Architecture |
|---|---|---|
| Operating requirements exceed available resources, leading to increased backlogs and delays in completing case file reviews. | Monitor case file review practices to identify and implement improvements; develop and implement service standards.<br>Present a business case for funding commensurate with projected requirements. | 1. Independent, impartial and thorough analysis, findings and recommendations for transparency in RCMP grievances and appeals.<br>1.1 Independent and impartial case review |

The ERC currently receives two streams of case file referrals from the RCMP: those under the amended *RCMP Act* and *Regulations* that came into force on November 28, 2014 (new legislation files); and, those made under the former legislation (legacy files). It is estimated that a minimum of one year of new legislation file referrals will be needed before valid projections of future workloads are possible. Referrals of legacy files are expected to continue for at least several years at historical levels. Referral rates continue to be monitored to support workload projections and planning.

The risk identified by the ERC is that operating requirements will outstrip the resources of the ERC: a) in the nearer term, as the two streams of cases are managed concurrently over the next several years; and, b) in the longer term, for operations under the new legislation. If this risk crystallizes, the existing backlog of legacy cases, although reduced substantially in 2014-15, will grow and, concurrently, a backlog of new legislation cases may begin to accumulate. The effectiveness of ERC findings and recommendations would be undermined along with the credibility of the Force's labour relations processes.

A number of measures are being taken to address the risk. An ERC case file review processing initiative has been initiated, focussing on the monitoring and assessment of case management practices to optimize timeliness while maintaining high quality reviews, findings and recommendations. Information generated from this initiative will support projections for future case loads and the associated resource requirements. A framework to support decisions on when to assign priority to files for review has been developed, along with a preliminary framework to help guide the development of service standards (timelines) for case file reviews. Coordination with the RCMP on program administrative matters, where appropriate, supports these efforts.

The ERC is preparing a business case to seek funding to meet short and long-term needs and will continue to monitor its operating environment for developments that may affect the content or timing of the business case.

## Actual Expenditures

### Budgetary Financial Resources (dollars)

| 2014–15 Main Estimates | 2014–15 Planned Spending | 2014–15 Total Authorities Available for Use | 2014–15 Actual Spending (authorities used) | Difference (actual minus planned) |
|---|---|---|---|---|
| 961,418 | 961,418 * | 1,764,615 | 1,584,606 | 623,188 |

Note: The 2014-15 planned spending does not include a $710,001 transfer from another organization which was received in December through the Supplementary Estimates B

### Human Resources (Full-Time Equivalents [FTEs])

| 2014–15 Planned | 2014–15 Actual | 2014–15 Difference (actual minus planned) |
|---|---|---|
| 6 | 6 | 0 |

## Budgetary Performance Summary for Strategic Outcome and Program (dollars)

| Strategic Outcome, Program and Internal Services | 2014–15 Main Estimates | 2014–15 Planned Spending | 2015–16 Planned Spending | 2016–17 Planned Spending | 2014–15 Total Authorities Available for Use | 2014–15 Actual Spending (authorities used) | 2013–14 Actual Spending (authorities used) | 2012–13 Actual Spending (authorities used) |
|---|---|---|---|---|---|---|---|---|
| Strategic Outcome: 1. Independent, impartial and thorough analysis, findings and recommendations for transparency in Royal Canadian Mounted Police (RCMP) grievances and appeals. | | | | | | | | |
| 1.1 Independent and impartial case review | 961,418 | 961,418 | 952,848 | 952,848 | 1,764,615 | 1,584,606 | 1,605,928 | 1,595,595 |
| **Subtotal** | 961,418 | 961,418 | 952,848 | 952,848 | 1,764,615 | 1,584,606 | 1,605,928 | 1,595,595 |
| **Internal Services Subtotal*** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | 961,418 | 961,418 | 952,848 | 952,848 | 1,764,615 | 1,584,606 | 1,605,928 | 1,595,595 |

*Due to the difficulty of tracking Internal Services separately from other ERC operations, the ERC has been granted an exemption from ongoing reporting on financial commitments related to Internal Services as a separate program.

Planned and actual spending by the ERC have remained generally consistent over the past several years, with temporary funding accounting for a large part of total authorities. In 2014-15, a $710,001 transfer from another organization was received in December through the Supplementary Estimates B. This reliance on temporary funding and associated instability had impacts on program planning and management. As in previous years, when faced with similar circumstances, the ERC adopted a strategy of avoiding longer-term spending commitments and favouring shorter-term and more easily-adaptable arrangements.

## Alignment of Spending With the Whole-of-Government Framework

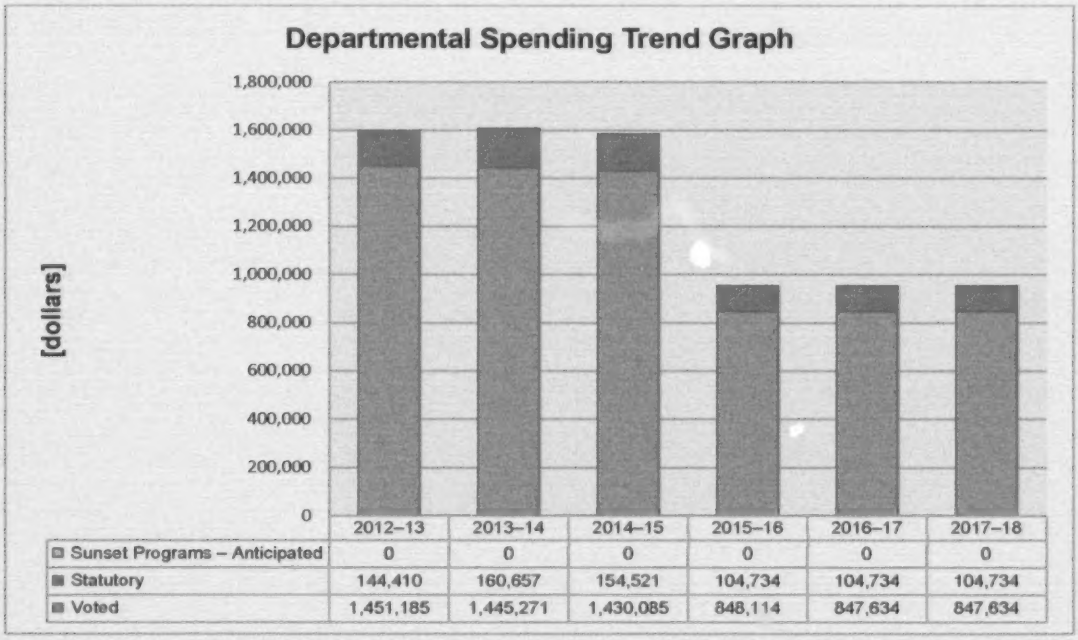
### Alignment of 2014–15 Actual Spending With the Whole-of-Government Framework[ii] (dollars)

| Strategic Outcome | Program | Spending Area | Government of Canada Outcome | 2014–15 Actual Spending |
|---|---|---|---|---|
| 1. Independent, impartial and thorough analysis, findings and recommendations for transparency in Royal Canadian Mounted Police (RCMP) grievances and appeals. | 1.1 Independent and impartial case review | Government Affairs | Well-managed and efficient Government operations | 1,584,606 |

### Total Spending by Spending Area (dollars)

| Spending Area | Total Planned Spending | Total Actual Spending |
|---|---|---|
| Economic affairs | 0 | 0 |
| Social affairs | 0 | 0 |
| International affairs | 0 | 0 |
| Government affairs | 961,418 | 1,584,606 |

## Departmental Spending Trend




| | 2012–13 | 2013–14 | 2014–15 | 2015–16 | 2016–17 | 2017–18 |
|---|---|---|---|---|---|---|
| Sunset Programs – Anticipated | 0 | 0 | 0 | 0 | 0 | 0 |
| Statutory | 144,410 | 160,657 | 154,521 | 104,734 | 104,734 | 104,734 |
| Voted | 1,451,185 | 1,445,271 | 1,430,085 | 848,114 | 847,634 | 847,634 |

Expenditure planning and overall spending are affected by the annual allocation of temporary funding through Supplementary Estimates, with associated constraints on program management and decision making (e.g., the need to staff on a determinate rather than an indeterminate basis, or difficulty in planning for procurement activities early in the fiscal cycle).

## Expenditures by Vote

For information on the ERC's organizational voted and statutory expenditures, consult the *Public Accounts of Canada 2015*,[iii] which is available on the Public Works and Government Services Canada website.[iv]

# Section II: Analysis of Program by Strategic Outcome

## Strategic Outcome: Independent, impartial and thorough analysis, findings and recommendations for transparency in RCMP grievances and appeals.

## Program 1.1: Independent and impartial case review

### Description

The ERC conducts an independent review of appeals in disciplinary, and discharge and demotion matters, as well as certain categories of grievances that are referred to it by the Commissioner of the RCMP pursuant to s. 33 of the *RCMP Act* and s. 36 of the *RCMP Regulations*. The ERC ensures that the principles of administrative and labour law are respected and that the remedial approach indicated by the *Act* is followed. The ERC issues reports of its findings and recommendations in each case to the Commissioner of the RCMP and to the parties. Access to the ERC's reports is made available to all stakeholders (including the parties, RCMP adjudicators, supervisors, members' representatives, staff relations representatives, and labour and employment experts in other jurisdictions) by means of its website, publications and presentations.

(N.B.: This text is to be updated to reflect recent legislative and regulatory changes affecting the mandate of the ERC.)

### Budgetary Financial Resources (dollars)

| 2014–15 Main Estimates | 2014–15 Planned Spending | 2014–15 Total Authorities Available for Use | 2014–15 Actual Spending (authorities used) | 2014–15 Difference (actual minus planned) |
|---|---|---|---|---|
| 961,418 | 961,418* | 1,764,615 | 1,584,606 | 623,188 |

Note: The 2014-15 planned spending does not include a $710,001 transfer from another organization which was received in December through the Supplementary Estimates B.

### Human Resources (Full-Time Equivalents [FTEs])

| 2014–15 Planned | 2014–15 Actual | 2014–15 Difference (actual minus planned) |
|---|---|---|
| 6 | 6 | 0 |

## Performance Results

| Expected Results | Performance Indicators | Targets | Actual Results |
|---|---|---|---|
| Parties and RCMP Commissioner are provided with a timely independent review of the dispute to facilitate transparent and accountable dispute resolution. | Percentage of cases where findings and recommendations are issued, subject to party's right to withdraw. | 100% of referred files, subject to party's right to withdraw | 100% |
| A body of findings and recommendations is made available to assist RCMP Adjudicators, parties, RCMP staff representatives to interpret legislation, regulations and policy. | Body of findings and recommendations is updated quarterly and made available online. | Updated within 2 months of end of quarter. | Achieved. |
| Public and Parliamentarians are advised of any areas for legislative, regulatory or policy change/clarification. | All recommendations for legislative change/ clarification, if any, are provided to Parliament in annual report. | Annual report submitted before June 30 of each year. | Achieved. |
| The public and RCMP labour relations stakeholders have access to timely and accurate information on employment and labour relations cases referred by the RCMP to the ERC. | Proportion of stakeholders with access to ERC reports. | 94% have access to ERC reports. | Under assessment. |

### Performance Analysis and Lessons Learned

This year's experience highlighted the value of priority setting, organizational adaptability and a collaborative approach in support of continuous program improvement and results.

The ERC received 16 referred case files from the RCMP in 2014-15: 13 grievance files and two disciplinary appeals under the legacy legislation; and, one referral (the first) under the new legislation as an appeal of a conduct authority decision. The number of referrals for 2014-15 (16) was considerably lower than the average number of referrals over the past five years (29), although that lower number appears to be an anomaly.

Forty-two case files were processed by the ERC in 2014-15. Findings and recommendations were issued for 40 files: 38 grievance files and two disciplinary appeals. Two files were received and screened by the ERC but were returned to the Force as they had been referred unnecessarily. There were no findings and recommendations issued for discharge or demotion cases in 2014-15 or for the one new legislation case that was referred close to year-end.

The reporting year ended with a backlog of cases as has been the situation in previous years, although the backlog was reduced (from 91 to 64 legacy case files). Future progress in addressing the backlog will depend on a number of considerations including the numbers of files referred to the ERC, the nature of their contents and their legal complexity. Timeliness in completing case reviews is essential and the ERC targets historically were to issue findings and recommendations for grievances within three months and within six months for discipline or discharge/demotion cases. However, these targets have not been met for a number of years and the ERC's backlog had been increasing steadily. The ERC is now developing and will be making public new service standards with timelines (as is required by the legislation). The ERC is committed to establishing service standards that support timeliness while maintaining thorough case file reviews and high quality findings and recommendations.

The ERC website includes an extensive searchable database providing summaries of findings and recommendations as well as decisions and access to various publications (e.g., the ERC quarterly *Communiqué*, articles and discussion papers on topical issues, and the ERC Chair's Annual Report to Parliament). The ERC also responded to approximately100 requests for information this year from RCMP members, RCMP labour relations personnel, retired RCMP members, the public and other government organizations.

## Internal Services

### Description

Internal Services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are Management and Oversight Services, Communications Services, Legal Services, Human Resources Management Services, Financial Management Services, Information Management Services, Information Technology Services, Real Property Services, Materiel Services, Acquisition Services, and Travel and Other Administrative Services. Internal Services include only those activities and resources that apply across an organization and not those provided to a specific program.

Staff in the ERC are asked to contribute to internal services work in addition to their work related to case file reviews due to the small size of the organization. It has been impractical to track Internal Services resources separately from other program operations in this context and the

ERC was, therefore, granted an exemption from ongoing reporting on financial commitments for Internal Services separately.

**Performance Analysis and Lessons Learned**

The need to obtain critical internal services support from another organization to assist in meeting program management needs remained due to the small size of the organization. Public Safety Canada provided core transactional support services, infrastructure and advice to the ERC for information technology, human resources, finance and other corporate management operations, under a Memorandum of Understanding.

Building on experience from previous years, the ERC will be seeking to update its strategic outcome, program description, expected results and indicators for 2016-17 and future years to support program planning, risk management, accountability and results.

# Section III: Supplementary Information

## Financial Statements Highlights

Condensed Statement of Operations (unaudited)
For the Year Ended March 31, 2015
(dollars)

| Financial Information | 2014–15 Planned Results | 2014–15 Actual | 2013–14 Actual | Difference (2014–15 actual minus 2014–15 planned) | Difference (2014–15 actual minus 2013–14 actual) |
|---|---|---|---|---|---|
| Total expenses | 1,169,691 | 1,776,675 | 1,740,972 | 606,984 | 35,703 |
| Total revenues | 0 | 0 | 0 | 0 | 0 |
| Net cost of operations before government funding and transfers | 1,169,691 | 1,776,675 | 1,740,972 | 606,984 | 35,703 |

The ERC received temporary funding in the third quarter of the year through the Supplementary Estimates B in the amount of $710,001. The ERC identified options to manage the expenditure of the funds which proved effective; however, the late arrival of funds did impose some constraints on the ability to plan and to spend.

Condensed Statement of Financial Position (unaudited)
As at March 31, 2015
(dollars)

| Financial Information | 2014–15 | 2013–14 | Difference (2014–15 minus 2013–14) |
|---|---|---|---|
| Total net liabilities | 231,064 | 213,060 | 18,004 |
| Total net financial assets | 157,204 | 167,185 | (9,981) |
| Departmental net debt | 73,860 | 45,875 | 27,985 |
| Total non-financial assets | 0 | 4,801 | (4,801) |
| Departmental net financial position | (73,860) | (41,074) | (32,786) |

The ERC's net liabilities include accounts payables and accrued liabilities of $152,348, vacation pay and compensatory leave of $25,760, employee future benefits of $52,956. The increase in the total net liabilities is mainly explained by an increase of $18,004 in the organization's obligation for severance benefits.

The ERC's total net financial assets include $152,348 due from the consolidated revenue fund and accounts receivables and advances of $4,856. The reduction in the total financial assets is mainly due to the reduction in accounts receivables and advances.

## Financial Statements

The ERC's 2014-15 financial statements can be found on its website.[v]

## Supplementary Information Tables

The supplementary information tables listed in the *2014–15 Departmental Performance Report* are available on the ERC's website.[vi]

- Greening Government Operations
- Internal Audits and Evaluations
- *User Fees Act*

## Tax Expenditures and Evaluations

The tax system can be used to achieve public policy objectives through the application of special measures such as low tax rates, exemptions, deductions, deferrals and credits. The Department of Finance Canada publishes cost estimates and projections for these measures annually in the Tax Expenditures and Evaluations[vii] publication. The tax measures presented in the Tax Expenditures and Evaluations publication are the responsibility of the Minister of Finance.

# Section IV: Organizational Contact Information

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# Appendix: Definitions

**appropriation** (*crédit*): Any authority of Parliament to pay money out of the Consolidated Revenue Fund.

**budgetary expenditures** (*dépenses budgétaires*): Includes operating and capital expenditures; transfer payments to other levels of government, organizations or individuals; and payments to Crown corporations.

**Departmental Performance Report** (*rapport ministériel sur le rendement*): Reports on an appropriated organization's actual accomplishments against the plans, priorities and expected results set out in the corresponding Report on Plans and Priorities. These reports are tabled in Parliament in the fall.

**full-time equivalent** (*équivalent temps plein*): Is a measure of the extent to which an employee represents a full person-year charge against a departmental budget. Full-time equivalents are calculated as a ratio of assigned hours of work to scheduled hours of work. Scheduled hours of work are set out in collective agreements.

**Government of Canada outcomes** (*résultats du gouvernement du Canada*): A set of 16 high-level objectives defined for the government as a whole, grouped in four spending areas: economic affairs, social affairs, international affairs and government affairs.

**Management, Resources and Results Structure** (*Structure de la gestion, des ressources et des résultats*): A comprehensive framework that consists of an organization's inventory of programs, resources, results, performance indicators and governance information. Programs and results are depicted in their hierarchical relationship to each other and to the Strategic Outcome(s) to which they contribute. The Management, Resources and Results Structure is developed from the Program Alignment Architecture.

**non-budgetary expenditures** (*dépenses non budgétaires*): Includes net outlays and receipts related to loans, investments and advances, which change the composition of the financial assets of the Government of Canada.

**performance** (*rendement*): What an organization did with its resources to achieve its results, how well those results compare to what the organization intended to achieve and how well lessons learned have been identified.

**performance indicator** (*indicateur de rendement*): A qualitative or quantitative means of measuring an output or outcome, with the intention of gauging the performance of an organization, program, policy or initiative respecting expected results.

**performance reporting** (*production de rapports sur le rendement*): The process of communicating evidence-based performance information. Performance reporting supports decision making, accountability and transparency.

**planned spending** (*dépenses prévues*): For Reports on Plans and Priorities (RPPs) and Departmental Performance Reports (DPRs), planned spending refers to those amounts that receive Treasury Board approval by February 1. Therefore, planned spending may include amounts incremental to planned expenditures presented in the Main Estimates.

A department is expected to be aware of the authorities that it has sought and received. The determination of planned spending is a departmental responsibility, and departments must be able to defend the expenditure and accrual numbers presented in their RPPs and DPRs.

**plan** (*plan*): The articulation of strategic choices, which provides information on how an organization intends to achieve its priorities and associated results. Generally a plan will explain the logic behind the strategies chosen and tend to focus on actions that lead up to the expected result.

**priorities** (*priorité*): Plans or projects that an organization has chosen to focus and report on during the planning period. Priorities represent the things that are most important or what must be done first to support the achievement of the desired Strategic Outcome(s).

**program** (*programme*): A group of related resource inputs and activities that are managed to meet specific needs and to achieve intended results and that are treated as a budgetary unit.

**Program Alignment Architecture** (*architecture d'alignement des programmes*)**:** A structured inventory of an organization's programs depicting the hierarchical relationship between programs and the Strategic Outcome(s) to which they contribute.

**Report on Plans and Priorities** (*rapport sur les plans et les priorités*): Provides information on the plans and expected performance of appropriated organizations over a three-year period. These reports are tabled in Parliament each spring.

**result** (*résultat*): An external consequence attributed, in part, to an organization, policy, program or initiative. Results are not within the control of a single organization, policy, program or initiative; instead they are within the area of the organization's influence.

**statutory expenditures** (*dépenses législatives*): Expenditures that Parliament has approved through legislation other than appropriation acts. The legislation sets out the purpose of the expenditures and the terms and conditions under which they may be made.

**Strategic Outcome** (*résultat stratégique*): A long-term and enduring benefit to Canadians that is linked to the organization's mandate, vision and core functions.

**sunset program** (*programme temporisé*): A time-limited program that does not have an ongoing funding and policy authority. When the program is set to expire, a decision must be made whether to continue the program. In the case of a renewal, the decision specifies the scope, funding level and duration.

**target** (*cible*): A measurable performance or success level that an organization, program or initiative plans to achieve within a specified time period. Targets can be either quantitative or qualitative.

**voted expenditures** (*dépenses votées*): Expenditures that Parliament approves annually through an Appropriation Act. The Vote wording becomes the governing conditions under which these expenditures may be made.

**whole-of-government framework** (*cadre pangouvernemental*): Maps the financial contributions of federal organizations receiving appropriations by aligning their Programs to a set of 16 government-wide, high-level outcome areas, grouped under four spending areas.

# Endnotes

i Justice Laws website, http://laws-lois.justice.gc.ca/eng/acts/R-10/index.html
ii. Whole-of-government framework, http://www.tbs-sct.gc.ca/ppg-cpr/frame-cadre-eng.aspx
iii. *Public Accounts of Canada 2015*, http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/index-eng.html
iv. Public Works and Government Services Canada website, http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/index-eng.html
v. RCMP External Review Committee, http://www.erc-cee.gc.ca/cnt/rsrcs/rprts/fs-ef/index-eng.aspx
vi RCMP External Review Committee, http://www.erc-cee.gc.ca/cnt/rsrcs/rprts/dpr-rmr/index-eng.aspx
vii. Government of Canada Tax Expenditures, http://www.fin.gc.ca/purl/taxexp-eng.asp